

## **IN THE CLAIMS:**

This listing of claims will replace all prior versions, and listings, of claims in the application.

1. (Currently amended) A light emitting device comprising:

a substrate having an insulating surface;

a first transparent film comprising silicon oxide formed over the substrate;

a second transparent film comprising silicon oxynitride over the first transparent film;

a third transparent film comprising silicon nitride over the second transparent film;

a first electrode formed over the third transparent film;

a layer including an organic compound formed over the first electrode; and

a second electrode formed over the layer including the organic compound,

wherein a refractive index of the second transparent film gradually increases from ~~[[an]]~~ a first interface at a side of the substrate first transparent film to ~~[[an]]~~ a second interface at a side of the ~~first electrode~~ third transparent film.

2-3. (Canceled)

4. (Previously presented) The light emitting device according to claim 1, wherein the light emitting device is incorporated in at least one selected from the group consisting

of a personal computer, a video camera, a mobile computer, a player using a recording medium, a digital camera, a mobile telephone, and an electronic book.

5. (Currently amended) A light emitting device comprising:

a first substrate having an insulating surface;

a first electrode formed over the first substrate;

a layer including an organic compound formed over the first electrode;

a second electrode formed over the layer including the organic compound; [[and]]

a transparent film comprising silicon oxynitride formed over the second electrode;

and

a second substrate over the transparent film, wherein a gap between the transparent film and the second substrate is filled with a substance,

wherein the substance is an inert gas or a resin, and

wherein a refractive index of the transparent film gradually varies decreases from [[an]] a first interface at a side of the second electrode ~~in a film thickness direction~~ to a second interface at a side of the substance.

6-7. (Canceled)

8. (Previously presented) The light emitting device according to claim 5, wherein the light emitting device is incorporated in at least one selected from the group consisting of a personal computer, a video camera, a mobile computer, a player using a recording medium, a digital camera, a mobile telephone, and an electronic book.

9. (Currently amended) A light emitting device comprising:

a substrate having an insulating surface;

a first transparent film comprising silicon oxide formed over the substrate;

a second transparent film comprising silicon oxynitride over the first transparent film;

a third transparent film comprising silicon nitride over the second transparent film;

a first electrode formed over the third transparent film;

a layer including an organic compound formed over the first electrode; and

a second electrode formed over the layer including the organic compound,

~~wherein the transparent film comprises a plurality of substances which include at least a first substance and a second substance, and~~

~~wherein a composition ratio of the second substance to the first substance gradually varies from an interface at a side of the substrate to an interface at a side the first electrode~~

wherein a composition ratio of oxygen in the second transparent film decreases, while a composition ratio of nitrogen in the second transparent film increases from a first interface at a side of the first transparent film to a second interface at a side of the third transparent film, and

wherein a refractive index of the second transparent film gradually increases from the first interface to the second interface.

10-13. (Canceled)

14. (Previously presented) The light emitting device according to claim 9, wherein the light emitting device is incorporated in at least one selected from the group consisting of a personal computer, a video camera, a mobile computer, a player using a recording medium, a digital camera, a mobile telephone, and an electronic book.

15. (Currently amended) A light emitting device comprising:

a first substrate having an insulating surface;

a first electrode formed over the first substrate;

a layer including an organic compound formed over the first electrode;

a second electrode formed over the layer including the organic compound; [[and]]

a transparent film comprising silicon oxynitride formed over the second electrode[[.]]; and

a second substrate over the transparent film, wherein a gap between the transparent film and the second substrate is filled with a substance,

wherein the substance is an inert gas or a resin,

~~wherein the transparent film comprises a plurality of substances which include at least a first substance and a second substance; and~~

~~wherein a composition ratio of the second substance to the first substance gradually varies from an interface at a side of the second electrode in a film thickness direction~~

wherein a composition ratio of oxygen in the transparent film increases, while a composition ratio of nitrogen in the transparent film decreases from a first interface at a side of the second electrode to a second interface at a side of the substance, and

wherein a refractive index of the second transparent film gradually decreases from the first interface to the second interface.

16-18. (Canceled)

19. (Previously presented) The light emitting device according to claim 15, wherein the light emitting device is incorporated in at least one selected from the group consisting of a personal computer, a video camera, a mobile computer, a player using a recording medium, a digital camera, a mobile telephone, and an electronic book.

20. (Currently amended) A method for manufacturing a light emitting device comprising:

forming a first transparent film comprising silicon oxide over a substrate having an insulating surface;

forming a second transparent film comprising silicon oxynitride over the first transparent film;

forming a third transparent film comprising silicon nitride over the second transparent film;

forming a first electrode over the third transparent film;

forming a layer including an organic compound over the first electrode; and

forming a second electrode over the layer including the organic compound,

wherein the second transparent film is formed so that a refractive index of the transparent film gradually ~~varies~~ increases from ~~[[an]]~~ a first interface at a side of the

substrate first transparent film to ~~[[an]]~~ a second interface at a side of the ~~first electrode~~  
third transparent film.

21-22. (Canceled)

23. (Previously presented) The method for manufacturing a light emitting device according to claim 20, wherein the light emitting device is incorporated in at least one selected from the group consisting of a personal computer, a video camera, a mobile computer, a player using a recording medium, a digital camera, a mobile telephone, and an electronic book.

24. (Currently amended) A method for manufacturing a light emitting device comprising:

forming a first electrode over a first substrate having an insulating surface;

forming a layer including an organic compound over the first electrode;

forming a second electrode over the layer including the organic compound;

~~[[and]]~~

forming a transparent film comprising silicon oxynitride over the second electrode~~[[,]]~~ ;

providing a second substrate over the transparent film; and

filling a substance with at least a gap between the transparent film and the second substrate,

wherein the substance is an inert gas or a resin, and

wherein the transparent film is formed so that a refractive index of the transparent film gradually ~~varies~~ decreases from ~~[[an]]~~ a first interface at a side of the second electrode in a film thickness direction to a second interface at a side of the substance.

25-26. (Canceled)

27. (Previously presented) The method for manufacturing a light emitting device according to claim 24, wherein the light emitting device is incorporated in at least one selected from the group consisting of a personal computer, a video camera, a mobile computer, a player using a recording medium, a digital camera, a mobile telephone, and an electronic book.

28. (Currently amended) A method for manufacturing a light emitting device comprising:

forming a transparent film comprising silicon oxynitride over a substrate having an insulating surface, wherein the transparent film is formed by sputtering using a silicon oxide target and a silicon nitride target;

forming a first electrode over the transparent film;

forming a layer including an organic compound over the first electrode; and

forming a second electrode over the layer including the organic compound,

~~wherein the transparent film comprises a plurality of substances which includes at least a first substance and a second substance, and~~

wherein the transparent film is formed so that a composition ratio of ~~the second substance to the first substance~~ oxygen in the transparent film gradually ~~varies~~ decreases, while a composition ratio of nitrogen in the transparent film gradually increases from ~~[[an]]~~ a first interface at a side of the substrate to ~~[[an]]~~ a second interface at a side of the first electrode.

29. (Canceled)

30. (Currently amended) The method for manufacturing a light emitting device according to claim 28, wherein the transparent film is formed so that the refractive index of the transparent film gradually increases from ~~[[an]]~~ the first interface at the side of the substrate to the second interface at the side of the first electrode.

31-32. (Canceled)

33. (Previously presented) The method for manufacturing a light emitting device according to claim 28, wherein the light emitting device is incorporated in at least one selected from the group consisting of a personal computer, a video camera, a mobile computer, a player using a recording medium, a digital camera, a mobile telephone, and an electronic book.

34. (Currently amended) A method for manufacturing a light emitting device comprising:



forming a first electrode over a first substrate having an insulating surface;

forming a layer including an organic compound over the first electrode;

forming a second electrode over the layer including the organic compound;

[[and]]

forming a transparent film comprising silicon oxynitride over the second electrode, wherein the transparent film is formed by sputtering using a silicon oxide target and a silicon nitride target;

providing a second substrate over the transparent film; and

filling a gap between the transparent film and the second substrate with a substance,

wherein the substance is an inert gas or a resin, and

~~wherein the transparent film comprises a plurality of substances which includes at least a first substance and a second substance, and~~

wherein the transparent film is formed so that a composition ratio of ~~the second substance to the first substance~~ nitrogen in the transparent film gradually varies decreases, while a composition ratio of oxygen in the transparent film gradually increases from [[an]] a first interface at a side of the second electrode in a film thickness direction to a second interface at a side of the substance.

35. (Canceled)

36. (Currently amended) The method for manufacturing a light emitting device according to claim 34, the transparent film is formed so that the refractive index of the

transparent film gradually decreases from ~~[[an]]~~ the first interface ~~at the side of the~~  
~~second electrode in the film thickness direction~~ to the second interface.

37-38. (Canceled)

39. (Previously presented) The method for manufacturing a light emitting device according to claim 34, wherein the light emitting device is incorporated in at least one selected from the group consisting of a personal computer, a video camera, a mobile computer, a player using a recording medium, a digital camera, a mobile telephone, and an electronic book.